OCT 17 2005 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Akinori Ohsako

Serial Number

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09/929,797

Filing Date

:

August 14, 2001

Examiner

:

Miranda Le

Group Art Unit

:

2177

For

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EXPENDITURE MANAGEMENT

SYSTEM, METHOD AND RECORDING

MEDIA

TO: The Honorable Commissioner of Patents and Trademarks P.O. Box 1450

Alexandria VA 22313-1450

Sir:

In response to the Office Action dated July 13, 2005 relating to the above-identified application, please cancel Claims 1 and 8, and amend certain remaining claims as set forth in Appendix A attached hereto. Claim 14 now contains the substance defined in Claim 5. In addition, please consider the following remarks in support of the patentability of the claims.